IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX REFERENCE NO. 130 OF 2000.

M/s Zenith Tin Works Pvt.Ltd..... Applicant.

V/s.

Commissioner of Income-tax,
City IX, Mumbai. ... Respondent.

Ms. V.B. Patel for the applicant.

Shri A.N. Kotangale with D.A. Dubey i/b K.C. Sidhwa for the respondent.

CORAM : V.C.DAGA AND A.S.AGUIAR, JJ.

DATED : 25.7.2005

P.C. :

. By this reference under section 256 of the Income-tax Act, 1961, the Income Tax Appellate Tribunal has referred the following question of law for the opinion of this Court:

1. Whether, on the facts and in the circumstances of the case, the I.T.A.T. was right in law in determining the annual letting value considering the actual rent received by Gabula Family ETrust from Govt. of India?

. Both learned Counsel appearing for the parties agree that decision of this Court rendered in I.T.A.43/1999 in the case of assessee itself for the Assessment Year 1982-83 on 7.2.2000 (unreported)

is squarely applicable to this Reference. We agree with the said submission made. Accordingly, we find that in this case, the ITAT has not considered order of the Small Causes Court in RAN application. Hence, we remand this matter to the Tribunal for fresh consideration in the light of the order of this Court in ITA No. 43/1999.

. Reference stands disposed of with no order as to costs.

(A.S.AGUIAR, J.) **(V.C.DAGA, J.)**